



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9687]

RIN 1545-BL08

Awards for Information Relating to Detecting Underpayments of Tax or Violations of the Internal Revenue Laws; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulation; correction.

SUMMARY: This document contains corrections to final regulations (TD 9687) that were published in the **Federal Register** on Tuesday, August 12, 2014 (79 FR 47246).

The final regulations provide comprehensive guidance for the award program authorized under Internal Revenue Code (Code) section 7623.

DATES: This correction is effective **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable beginning August 12, 2014.

FOR FURTHER INFORMATION CONTACT: Melissa A. Jarboe at (202) 317-5437 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulation (TD 9687) that is the subject of this correction is under section 7623 of the Internal Revenue Code.

Need for Correction

As published, the final regulation (TD 9687) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulation (TD 9687), that are subject to FR Doc. 2014-18858, are corrected as follows:

1. On page 47246, in the third column, last paragraph, correct “On December 28, 2012, Treasury and” is to read “On December 18, 2012, Treasury and”.
2. On page 47247, in the third column, on line 23, correct “process, and placing an undue burden” is to read “process, and not placing an undue burden”.
3. On page 47253, in the first column, under paragraph heading, on line 19 from the bottom, correct “Victims of Crime Fund, and a” is to read “Crime Victims Fund, and a”.
4. On page 47254, in the second column, the paragraph heading, correct “Amounts Deposited in the Victims of Crime Fund” is to read “Amounts Deposited in the Crime Victims Fund”.
5. On page 47254, in the second column, under the paragraph heading, on line 1, correct “Under the Victims of Crimes Act of” is to read “Under the Victims of Crime Act of”.
6. On page 47254, column 3, correct all references to “Victims of Crime Fund” to read “Crime Victims Fund”.

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